

Comptroller's Directive No. 3-07
Attachment 12
Agency Fund Financial Statement Template

Purpose	This attachment is used to obtain the financial statement and footnote information for agency funds. This attachment is similar to prior year's Attachment 12.
Applicable agencies	This attachment is applicable to all agencies with agency funds specified on pages 11-13 in the Preparation of GAAP Basis Financial Statement Templates (Attachments 8-12) section of this Directive.
Due date	August 16, 2007
Submission requirements	<p>Contact DOA if the agency has any problems with the files.</p> <p>A separate template must be completed for each agency fund specified in the Directive. <u>After downloading the files, rename the spreadsheet file using the agency number followed by Att12-Fund Number.</u> For example, if agency 151 has three agency funds, three attachments will be submitted. The attachments will be renamed as <u>151Att12-AF1.xls</u>, <u>151Att12-AF2.xls</u>, and <u>151Att12-AF3.xls</u>.</p> <p><u>Note:</u> Contact DOA if there are an insufficient number of rows on any tab.</p> <p>Submit the Excel spreadsheet electronically to finrept-agyatt@doa.virginia.gov</p> <p>Copy APA via e-mail to APAFinRept@apa.virginia.gov.</p> <p>Do <u>not</u> submit paper copies of the Excel attachment.</p>

Continued on next page

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates.

Continued on next page

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**General
information**

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data. Prior year ending balances will also automatically populate based on the agency fund selected from the drop-down list.
 2. [**GASBS No. 40 – Deposits and Investment Risk Disclosure**](#), refer to [**Attachment 22, Cash, Cash Equivalents, and Investments at June 30**](#) for guidance on completing tabs 1A, 1B, and 1C.
 3. Ensure that all spreadsheet tabs applicable to the data entered on the template are completed.
 4. Refer to the [**GASBS No. 33 – Nonexchange Transactions Overview**](#), [**GASBS No. 34 – Financial Reporting Model Overview**](#), and [**Additional Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**](#) sections of this Directive for additional preparation guidance.
 5. The **Certification** tab is new for FY 2007, and it requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual for any tab.
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